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Original Research Article

Sharia Governance in Conflict-Affected Zakat Management at LAZISMU Sudan

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ABSTRACT
Zakat management in conflict settings requires not only compliance with sharia principles but also responses to security, financial, and operational uncertainties. This study aims to describe sharia governance practices in zakat management at LAZISMU Sudan within a conflict setting. The study employed a qualitative descriptive approach with a phenomenological perspective. Primary data were collected through semi-structured interviews with four LAZISMU Sudan personnel involved in fundraising, financial management, financial supervision, and organisational administration. The interview data were analysed thematically. Participants reported challenges involving unstable security conditions, limited mobility, currency fluctuations, inflation, and restricted access to reliable information for distribution. Reported responses included adjusting distribution locations and timing, preparing financial reports and receipts, documenting distribution activities, consulting with central LAZISMU on financial management, and collaborating with the Indonesian Embassy and local non-governmental organisations. Participants described reporting and documentation as efforts to maintain donor trust, and local collaboration as a way to obtain information for distribution decisions. These accounts suggest that sharia governance practices in this setting involve attention to operational risks, financial documentation, currency-related risks, and institutional coordination. The findings represent personnel perspectives and do not establish changes in donor trust or the effectiveness of beneficiary verification. Future research could include donors, beneficiaries, and local partners to assess these outcomes.
Keywords: Sharia governance, Lazismu Sudan, Zakat management, Conflict setting, Islamic philanthropy

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1. Introduction

Zakat is an Islamic social financial instrument that connects religious obligations with poverty reduction, social protection, and the improvement of mustahik welfare (Shuaib & Sohail, 2019; Widiastuti et al., 2021). Its management therefore involves responsibilities that extend beyond the amount of funds collected, including the accountability and transparency of institutional practices (Latief & Sandimula, 2022).

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Within this context, sharia governance provides a basis for examining decision-making processes, institutional responsibilities, control arrangements, and adherence to sharia principles in zakat management (Elvira et al., 2023; Zakiy et al., 2023). Research in Indonesia has also identified an association between good governance, fraud prevention, and the performance of zakat institutions (Wahyuni-TD et al., 2021).

For the purposes of this study, governance principles are distinguished from the organisational practices through which personnel seek to enact them and from the outcomes those practices are intended to achieve. Accountability, transparency, responsibility, and fairness provide conceptual points of reference for examining zakat management, rather than interchangeable indicators of institutional success (Elvira et al., 2023). Accountability concerns the explanation and documentation of decisions and fund use, while transparency concerns the communication of relevant information to stakeholders (Latief & Sandimula, 2022). In this study, responsible stewardship refers to the care exercised in administering entrusted funds, while beneficiary-related fairness directs attention to the grounds on which distribution decisions are made. Financial reports, receipts, and documentation are therefore examined as reported governance practices, whereas donor trust and distribution accuracy are treated as possible outcomes requiring separate empirical evidence.

These dimensions do not, individually or collectively, establish comprehensive sharia compliance merely because certain administrative practices are reported. In this study, sharia governance concerns how personnel understand and exercise their responsibilities in administering zakat-related resources, while recognising that a fuller assessment would require evidence concerning applicable zakat rules, beneficiary eligibility, allocation decisions, and relevant oversight arrangements. The conceptual framework consequently connects institutional responsibility with reporting, decision-making, and attention to beneficiaries, without assuming that the presence of procedures demonstrates the fulfilment of every governance principle. This distinction enables the study to discuss participants' experiences in relation to sharia governance without presenting an institutional compliance assessment.

Zakat governance becomes more challenging when institutions operate in conflict situations. The armed conflict in Sudan since April 2023 has produced a major humanitarian crisis involving displacement, increased assistance needs, and disruptions to basic services and humanitarian access (European Commission, 2025; United Nations Office for the Coordination of Humanitarian Affairs, 2020). Food insecurity and substantial humanitarian funding needs further illustrate the pressures affecting assistance provision in the country (European Commission, 2025; United Nations Office for the Coordination of Humanitarian Affairs, 2020). These conditions provide an important context for examining how zakat institutions administer resources and make distribution decisions when operational arrangements cannot be assumed to remain stable.

In such an environment, questions of governance concern not only the availability of formal procedures but also the practical circumstances in which responsibilities are exercised. Security restrictions may limit access to distribution locations, while disrupted mobility and incomplete information may complicate decisions concerning the timing and recipients of assistance. These conditions raise questions about how personnel understand the relationship between distribution responsibilities, documentation requirements, and operational safety. Research on the application of zakat in peacebuilding similarly highlights the importance of

legitimacy, governance, and sensitivity to the context in which zakat resources are used (Alkahlout, 2025).

Previous studies have examined transparency, accountability, digitalisation, and institutional collaboration as important aspects of zakat management. Research on accountability has identified shortcomings concerning institutional accountability indicators, information channels, and internal audit arrangements, indicating that the existence of a zakat organisation does not automatically ensure adequate accountability practices (Latief & Sandimula, 2022). Studies of digitalisation and information and communication technology have also examined their roles in fundraising services, information management, and collaboration among zakat institutions (Jamaludin & Aminah, 2021; Mutamimah et al., 2021). Together, these studies provide a foundation for understanding the organisational mechanisms through which governance responsibilities may be exercised.

However, the literature reviewed here does not fully explain how zakat personnel experience the implementation of these responsibilities when insecurity, restricted access, and economic disruption constrain their available choices. The scientific problem is therefore not simply the limited attention given to Indonesian diaspora organisations in Sudan. Rather, it concerns how accountability, transparency, responsible stewardship, and beneficiary-related decision-making are understood and enacted when the practical conditions for fulfilling these responsibilities are unstable. Conflict-related infrastructure disruption and continuing humanitarian pressures make this question particularly relevant to the Sudanese setting (European Commission, 2025; European Union Agency for Asylum, 2024).

This study does not assume that existing accountability concepts are inadequate or that conflict necessarily changes sharia obligations. Instead, it examines how personnel experience the application of governance responsibilities under conflict-related constraints (Arifin et al., 2025). A particular concern is whether participants describe tensions between the urgency of distribution, the availability of supporting information, and operational safety and, where such tensions arise, how they understand and respond to them. This focus moves the inquiry beyond identifying the presence of administrative procedures towards describing the experience of exercising responsibility under uncertainty.

LAZISMU Sudan provides a setting in which to explore these experiences. Its activities include the collection and distribution of zakat and other Islamic philanthropic resources, alongside cooperation with institutional networks and local partners. The present study focuses specifically on personnel accounts concerning zakat management, while recognising the organisation's broader philanthropic activities. The experiences of personnel involved in fundraising, financial management, financial supervision, and organisational administration offer an opportunity to examine how reporting, distribution, and coordination responsibilities are understood in a conflict setting (Ebrahim, 2003). Nevertheless, personnel accounts alone cannot establish increased donor trust, effective beneficiary verification, or comprehensive sharia compliance. These distinctions define the empirical scope of the study.

Accordingly, this study asks: How do LAZISMU Sudan personnel experience and understand their responsibilities in managing zakat under conflict conditions? It seeks to describe: (1) the operational challenges encountered in collecting and distributing zakat; (2) the meanings personnel attach to reporting, documentation, and fund-management responsibilities; and (3) their experiences of making distribution and institutional coordination decisions under uncertainty. A qualitative phenomenological approach is employed through semi-structured

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interviews with four personnel directly involved in the organisation's activities. The study focuses on participants' experiences and the meanings they attribute to those experiences rather than on measuring governance effectiveness or testing causal relationships.

The governance dimensions outlined above provide a conceptual basis for discussing the implications of the experiential findings, rather than a checklist for certifying institutional compliance. Connections between participants' accounts and accountability, transparency, responsible stewardship, or beneficiary-related fairness are treated as analytical interpretations that require support from the interview material. Where the accounts do not provide sufficient information about the implementation or outcomes of a principle, the analysis acknowledges that limitation rather than assuming its fulfilment (Arkaan & Isman, 2025).

This research contributes a situated account of how personnel experience zakat-management responsibilities in a conflict setting. Its contribution lies in clarifying the practical meanings and challenges associated with reporting, fund management, distribution decisions, and institutional coordination under uncertainty, rather than establishing a universally applicable governance model. Practically, the findings may inform reflection on governance arrangements in zakat institutions facing comparable operational constraints. The study does not demonstrate the effectiveness of the reported practices or certify comprehensive sharia compliance; instead, it identifies experiences and issues that warrant further investigation involving donors, beneficiaries, local partners, and relevant oversight actors.

2. Research Method

2.1 Types of Research

This study employed a qualitative approach with a descriptive phenomenological orientation to explore the lived experience of serving as an amil at LAZISMU Sudan under conflict conditions. The phenomenon of interest was the experience of carrying responsibility for entrusted zakat funds while encountering insecurity, operational restrictions, financial uncertainty, and difficulties in organising distribution. The study focused on how participants experienced these circumstances, understood their responsibilities, and made sense of the challenges they encountered in seeking to fulfil amanah and sharia-related obligations. Amanah and sharia compliance were therefore explored as responsibilities understood and described by participants, rather than treated as institutional achievements established in advance.

Data were collected through in-depth interviews concerning participants' experiences during their service at LAZISMU Sudan. The interviews addressed their involvement in fundraising, financial management, distribution, reporting, and institutional coordination, with attention to the difficulties encountered in performing these responsibilities under conflict conditions. The purpose was to understand participants' accounts of carrying out their roles, rather than to obtain an independent assessment of institutional performance. The study did not seek to measure governance effectiveness, test causal relationships, or certify comprehensive sharia compliance.

The analysis focused on the meaning of participants' experiences rather than solely on

grouping interview answers into operational topics. Interview accounts were read as a whole before significant statements concerning responsibility, uncertainty, decisions, and practical constraints were identified. These statements were examined in their narrative context to formulate meanings concerning what participants experienced and how they understood their responsibilities. Related meanings were then considered across accounts to identify shared patterns and differences. The resulting description sought to explain what it meant for participants to carry responsibility for zakat management in a conflict setting, rather than merely listing challenges such as insecurity, reporting difficulties, or exchange-rate fluctuations.

Connections between the experiential findings and amanah, accountability, and sharia-related responsibilities were developed as analytical interpretations grounded in participants' accounts. A distinction was maintained between participants' descriptions of their actions, their understanding of those actions, and the researcher's interpretation of their governance implications. Accounts of reporting or consultation, for example, were not treated as sufficient evidence that all relevant obligations had been fulfilled. Similarly, statements concerning efforts to maintain donor trust or organise appropriate distribution were not interpreted as proof of increased trust or effective beneficiary verification.

No formal bracketing procedure was undertaken, and the study does not claim that the researcher's prior assumptions were fully suspended. This represents a methodological limitation, particularly in relation to the descriptive phenomenological orientation of the study. Participants' accounts and the meanings developed from them should therefore be read with recognition of the possible influence of the researcher's prior understanding of zakat governance. The findings are presented as a situated description of personnel experiences, rather than as an assumption-free account or an independent evaluation of institutional sharia compliance.

2.2 Research Location

The research was conducted at Lazismu Sudan, namely the Lazismu Service Office under the Special Branch Leadership of Muhammadiyah Sudan. Lazismu Sudan carries out activities to collect and distribute zakat, infaq, alms, waqf, and humanitarian assistance for the Indonesian community and local communities in need.

Sudan was chosen as the location of the research because the armed conflict and humanitarian crisis in the country created complex conditions for philanthropic institutions. These conditions include security instability, limited mobility, changes in the political situation, increased crime risk, exchange rate fluctuations, inflation, and limited access to

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financial services. In this study, the location of the research is understood as the operational context of Lazismu Sudan, not just the location of the institution's physical office. The interviews were conducted through communication media that informants could access taking into account security and mobility limitations in Sudan.

2.3 Data Source

The research data consists of primary data and secondary data. Primary data were obtained through semi-structured interviews with four purposively selected informants. The *purposive sampling* technique is used because the informant has direct involvement, experience, and relevant knowledge regarding the management of zakat at Lazismu Sudan.

The four informants are the administrators of Lazismu Sudan who carry out responsibilities in the fields of fundraising, financial management, financial supervision, and organizational administration. In order to maintain identity confidentiality and consider the safety of informants in the context of conflict, the study did not include the specific names or positions of the informants. Each informant is assigned an I-1 to I-4 code.

Table 1. Informants

Informant Code	Relevance of Information
I-1	Have experience in zakat collection, communication with muzaki, reporting, and strengthening donor trust
I-2	Have experience in financial management, fund recording, budgeting, exchange rate changes, inflation, and distribution financing
I-3	Have experience in financial supervision, fund accountability, transaction documentation, and fund management control
I-4	Have experience in administration, activity documentation, internal coordination, institutional communication, and cooperation with external partners

Secondary data is obtained through relevant documents and institutional information, such as Lazismu Sudan publications, activity news, program documentation, and information related to zakat, waqf, and humanitarian assistance activities. The study also uses reports from international humanitarian agencies to explain the context of the conflict and the humanitarian situation in Sudan.

2.4 Data Collection Techniques

Data were collected through semi-structured, in-depth interviews. A common interview guide provided consistency in the broad areas explored across participants, while allowing flexibility to follow their accounts and experiences according to their responsibilities and operational circumstances. The interviews focused on the experience of serving as an amil at LAZISMU Sudan under conflict conditions, particularly how participants understood and carried out their responsibilities in managing entrusted zakat funds.

The interviews explored participants' experiences of collecting and distributing zakat amid insecurity, mobility restrictions, and changing field conditions. They also addressed financial management challenges involving exchange-rate fluctuations, inflation, fund recording, budgeting, and reporting. These issues were examined as aspects of participants' experiences of managing zakat under uncertainty, rather than as predetermined evidence of either compliance or non-compliance.

Reporting and transparency were explored through participants' accounts of preparing financial statements, providing receipts, documenting activities, and communicating with donors. Statements concerning donor trust were treated as participants' perceptions or descriptions of intended purposes, rather than as evidence that trust had increased or been maintained. The interviews also examined coordination with central LAZISMU, the Indonesian Embassy in Sudan, local non-governmental organisations, and other partners, focusing on participants' experiences of obtaining information and organising distribution. The attention to distribution-related practices was informed by the broader literature on zakat distribution (Alam et al., 2024).

The relationship between the interview sources, the issues examined, and their respective functions in the analysis is summarised in Table 2. The issues listed indicate the relevance of each participant's responsibilities rather than exclusive interview categories. Participants' accounts were considered in their narrative context and in relation to the experiences described by other participants.

Before each interview, participants received an explanation of the research objectives, the voluntary nature of participation, the intended academic use of the data, and the measures

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taken to protect their identities. Consent was obtained before the interviews were conducted. The interview accounts were subsequently transcribed, organised, and stored securely for analysis.

Table 2. Interview Sources, Issues Examined, and Functions in the Analysis

Data source	Issues examined	Function in the analysis
Semi-structured interview with I-1: personnel involved in fundraising and donor communication	Experiences of collecting zakat, communicating with donors, reporting activities, and encountering operational constraints	To understand how fundraising and donor-facing responsibilities were experienced. Statements about donor trust were interpreted as personnel perceptions, not as direct evidence of donors' experiences.
Semi-structured interview with I-2: personnel involved in financial management	Experiences of recording funds, budgeting, responding to exchange-rate fluctuations and inflation, and financing distribution	To explore how financial uncertainty was experienced and how participants understood their responsibilities in administering entrusted funds. The account did not independently establish successful preservation of fund value.
Semi-structured interview with I-3: personnel involved in financial supervision	Experiences of overseeing fund use, reviewing transaction documentation, and carrying out supervisory responsibilities	To examine the participant's understanding of oversight and accountability. The account was not treated as an independent audit or proof of comprehensive sharia compliance.
Semi-structured interview with I-4: personnel involved in organisational administration	Experiences of documenting activities, communicating institutionally, and coordinating with internal and external actors	To understand how administrative and coordination responsibilities were experienced under operational constraints. Coordination was not treated as proof of effective beneficiary verification.

2.5 Data Analysis Techniques

Interview data were analysed using a phenomenologically oriented procedure informed by Colaizzi's approach. The interview material was read repeatedly to understand participants' experiences of managing entrusted zakat funds under conflict conditions. Significant statements were identified and examined in their narrative context to formulate meanings concerning responsibility, uncertainty, and decision-making. Related meanings were then grouped into experiential themes, while retaining differences between participants' accounts.

Table 3 illustrates how interview statements were connected to formulated meanings and themes. The English excerpts are translations of the Indonesian interview material, whereas

the meanings and themes represent the researcher's analytical formulations.

Table 3. Examples of Interview Statements, Formulated Meanings, and Themes

Informant	Interview statement translated into English	Formulated meaning	Experiential theme
I-1	"Amil are required not only to ensure that zakat reaches the intended recipients, but also to protect their own safety by considering distribution locations that are safe and accessible."	Distribution responsibilities involved considering intended recipients alongside personal safety and accessibility.	Carrying responsibility under insecurity.
I-2	"LAZISMU Sudan maintains transparency in the receipt of funds through the preparation of financial reports, the provision of receipts, and documentation of distribution activities."	Recording and documenting activities were presented as ways of making fund administration explainable.	Making fund management accountable through documentation.
I-3	"LAZISMU involves independent actors and institutions to facilitate the donation process and works with local NGOs that better understand the	Cooperation provided access to external support and local knowledge when carrying out	Drawing on institutional support and local knowledge.

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	situation, conditions, and dynamics on the ground in Sudan."	organisational responsibilities.	
I-4	"LAZISMU Sudan initially faced uncertainty about the appropriate systems and mechanisms and subsequently consulted central LAZISMU to obtain guidance on financial governance and a more professional distribution strategy."	Uncertainty about financial arrangements prompted the search for institutional guidance.	Seeking guidance amid financial uncertainty.

The themes were integrated into a contextual description of participants' experiences and checked against the interview material. Their relationship to amanah, accountability, and sharia-related responsibilities was discussed as an analytical interpretation, not as proof of comprehensive compliance. Reported documentation, consultation, and collaboration were therefore not treated as evidence of increased donor trust, effective beneficiary verification, or successful financial control.

2.6 Data Validity and Research Ethics

The trustworthiness of the study was addressed through the transparency of the analytical process and the connection between interpretations and interview evidence. Credibility was supported by examining significant statements within the context of each participant's account and checking whether the formulated meanings remained supported by the interview material. The findings distinguish participants' descriptions from the researcher's interpretations and do not treat reported practices as proof of organisational effectiveness or comprehensive sharia compliance.

Dependability and confirmability were supported by documenting the relationship between informant codes, selected statements, formulated meanings, and experiential themes. Examples of these relationships are presented in Table 3, allowing readers to examine how interpretations were developed from the interview material. The interview guide, available interview records, and analytical table were retained as supporting documentation. These materials provide a basis for tracing the analysis; they do not constitute an independent audit. No formal bracketing procedure was undertaken, and the possible influence of the researcher's prior

understanding of zakat governance is acknowledged as a limitation.

Transferability was addressed by describing the conflict setting, the relevance of participants' responsibilities, and the procedures used to collect and analyse the data. This contextual information enables readers to assess the relevance of the findings to other settings, rather than assuming that the experiences of four personnel represent all zakat institutions operating in conflict areas.

Ethical considerations included voluntary participation, informed consent before the interviews, and the use of codes I-1 to I-4 instead of participants' names in the manuscript. Identifying details and information that could expose personnel, beneficiaries, or local partners to additional risks were excluded from the published account. Supporting research materials were retained securely and were not reproduced in the article where disclosure could compromise confidentiality.

3. Results and Discussion

3.1 Sharia Governance of Zakat in a Conflict Environment

The Participants' accounts describe zakat management at LAZISMU Sudan as involving interrelated concerns about security, financial uncertainty, reporting, and institutional coordination. These accounts provide evidence of reported practices and participants' stated purposes, rather than independent confirmation of their effectiveness. The analysis therefore distinguishes what participants described doing, what those actions were intended to achieve, and how their governance implications are interpreted. Accountability, transparency, and organisational responsibility provide conceptual points of reference for discussing these practices, without assuming that their presence establishes comprehensive sharia compliance (Elvira et al., 2023; Zakiy et al., 2023).

Table 4 connects the reported practices with supporting interview material, their stated purposes, and the basis and limits of interpretation. The supporting evidence is paraphrased from the interview material rather than presented as verbatim quotations.

Table 4. Reported Practices, Supporting Evidence, Intended Purposes, and Interpretive Limits

Dimension	Reported practice and supporting evidence	Intended purpose	Interpretive basis and limits
Safety and mobility	I-1 described considering safe and accessible distribution locations. I-2 described zakat fitrah distribution during conflict as requiring	To carry out distribution while attending to personnel safety and field accessibility.	These accounts indicate that safety considerations formed part of distribution responsibilities. They do not establish that a formal security protocol existed or

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	considerable caution and operating within constraints.		that the arrangements reduced incidents.
Reporting and transparency	I-2 described preparing financial reports, providing receipts, and documenting distribution activities. I-1 described communicating reports and documentation through media.	To explain activities and fund administration to donors and the public, with the stated aim of maintaining trust.	Reporting and documentation are interpreted as reported accountability and disclosure practices. Their completeness, accuracy, and effects on donor trust were not independently assessed.
Financial uncertainty	I-4 described exchange-rate differences between fund receipt and distribution, difficulties in budget allocation, and consultation with central LAZISMU about financial arrangements.	To obtain guidance on financial management and respond to uncertainty in administering funds.	The account indicates recognition of currency-related difficulties and a search for institutional guidance. It does not demonstrate an established exchange-rate risk-management system or successful preservation of the real value of funds.
Institutional coordination	I-3 described engaging the Indonesian Embassy to seek institutional permission and support, and cooperating with local NGOs familiar with	To obtain institutional support and local information for organising activities in accordance with applicable requirements.	Coordination is interpreted as an effort to draw on external authority and contextual knowledge. The account alone does not verify legal compliance, operational safety, or improved

	field conditions.		distribution outcomes.
Information for distribution decisions	I-2 described collaboration with local NGOs with the aim of making distribution more effective and appropriately targeted. I-4 described recognising the importance of suitable local partners when distribution was difficult.	To inform distribution arrangements and identify more appropriate ways of reaching intended recipients.	The material supports an interpretation of reliance on local knowledge. It does not describe a sufficiently detailed beneficiary-verification procedure to establish eligibility checks, targeting accuracy, or fairness in actual distribution outcomes.

The accounts summarised in Table 4 suggest that participants understood their responsibilities as extending beyond recording funds to considering the conditions under which distribution could take place. Reporting and documentation were described as ways of explaining activities, while consultation and collaboration were described as responses to financial uncertainty and limited field knowledge. These findings concern how personnel sought to exercise responsibility; they do not establish that the intended benefits were achieved.

In this study, the relationship between these practices and amanah is an analytical interpretation of how personnel described handling entrusted resources. It is not a claim that all sharia-related requirements were fulfilled. Similarly, attention to exchange-rate difficulties should not be equated with proven protection of fund value, and reliance on local partners should not be equated with effective beneficiary verification. The available material therefore supports discussion of risk-sensitive responsibilities rather than a conclusion that LAZISMU Sudan had implemented a comprehensive and effective risk-based governance system.

These interpretations can be discussed alongside humanitarian governance, which provides a perspective on authority, accountability, and coordination in humanitarian action. This perspective helps situate the reported practices within a wider organisational context, but does not independently validate their effectiveness or their compliance with zakat requirements (Barnett, 2013).

3.2 Security and Mobility as the Basis of Trust

3.2.1 Conflict Uncertainty and Amil Risk

Security emerged as a prominent operational constraint in participants' accounts of zakat management at LAZISMU Sudan. I-1 described rapidly changing field conditions that made the implementation of planned activities uncertain:

"The security conditions are very unstable. Mobility in the field can change suddenly, so today's activities may not necessarily be able to be carried out the next day." (I-1)

I-2 similarly described the difficulties of distributing zakat fitrah during conflict:

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"The security conditions in the field are difficult to predict. The distribution of zakat fitrah has been carried out in the midst of a conflict, so it must be done very carefully and within limitations." (I-2)

The interview material provides some indication of the considerations informing distribution decisions. I-1 described the need to consider locations that were safe and accessible while seeking to reach the intended recipients. This account identifies safety and accessibility as practical considerations in determining where distribution could take place. I-3 also described cooperation with local NGOs on the grounds that they had a better understanding of field conditions. Local knowledge was therefore presented as a resource for informing distribution arrangements, rather than evidence that those arrangements were necessarily safe or effective.

These accounts indicate that distribution was not described solely as the implementation of a predetermined plan. Participants referred to changing security conditions, the accessibility of locations, and the relevance of local partners when explaining how activities were organised. Nevertheless, the available material does not specify a formal decision-making sequence, the persons authorised to approve or postpone distribution, or explicit criteria for determining when risks were unacceptable. The findings therefore identify reported considerations informing decisions, rather than establish the existence of a standardised security assessment or distribution-approval mechanism.

From a phenomenological perspective, these accounts suggest that carrying responsibility for zakat distribution involved attending to both the intended recipients and the conditions under which delivery could be attempted. This is an interpretation of participants' descriptions of responsibility, not proof that risks were successfully reduced. These experiences can be discussed alongside humanitarian risk-management literature concerning context-sensitive risk assessment and personnel protection; however, such literature does not establish that equivalent procedures were implemented at LAZISMU Sudan (European Commission, 2025; Global Interagency Security Forum, 2023).

3.2.2 Caution in Zakat Distribution

Lazismu Sudan responded to these uncertainties through adjustments to location, timing, and distribution mechanisms. The informant explained that location selection is an important part of the distribution decision.

"Amil is not only required to ensure that zakat is on target, but also to maintain personal safety by considering safe and accessible distribution locations." (I-1)

The quote shows that sharia governance combines the goal of accuracy of the target with the protection of life and property. Unlike zakat research in a stable environment that measures success through efficiency, administrative accuracy, or the number of recipients, the context of conflict requires institutions to balance the accuracy of the target, the continuity of service, and the acceptable risk (Elvira et al., 2023; Wahyuni-TD et al., 2021).

3.3 Transparency and Documentation in Reporting Practices

3.3.1 Reports and Receipts as Proof of Trust

Transparency is Lazismu's main mechanism to maintain the trust of the muzaki when direct supervision is difficult to do. Financial statements, receipts, and documentation of activities are used to show that funds have been managed and disbursed to beneficiaries (Suselo et al., 2025; Zulfathurrahmah et al., 2024).

"Lazismu Sudan maintains transparency in every process of receiving funds through the preparation of financial statements, the provision of receipts, and documentation of distribution activities." (I-2)

Another informant stated that the openness supports public acceptance of zakat institutions in the midst of a crisis.

"Perceived to support donor trus that community trust remained relatively strong because it is seen as transparent and its activities are noticed by the community." (I-1)

These findings are consistent with studies that show that transparency, accountability, and information disclosure can reduce muzaki doubts and increase trust in zakat institutions (Latief & Sandimula, 2022). Good governance and the prevention of irregularities are also related to improving the performance of zakat institutions because they strengthen institutional credibility in the eyes of the public (Wahyuni-TD(Wahyuni-TD et al., 2021) et al., 2021).

3.3.2 Documentation as Communication with Muzaki

Documentation is also used as a communication medium between LAZISMU Sudan and donors and the Indonesian community. The informant stated:

"Financial reports and documentation are submitted through the media and content that is relevant to the conditions of the local community." (I-1)

In the case of LAZISMU Sudan, documentation is not merely a publication strategy, but a form of *Remote accountability* that bridge donors in Indonesia, administrators in Sudan, and beneficiaries in conflict areas (Latief & Sandimula, 2022; Rosyadi, 2018). These findings support a study that emphasizes that information technology can strengthen communication, reporting, coordination, and performance of zakat institutions (Mutamimah et al., 2021).

However, transparency in conflict areas must be implemented proportionately. The information must be sufficient to prove the trust of the funds, but details that could harm beneficiaries, administrators, partners, or distribution channels cannot always be publicly publicized. This approach suggests that accountability in conflict requires a balance between information disclosure and the protection of vulnerable parties (Barnett, 2013; Global Interagency Security Forum, 2023).

3.4 Exchange Rate, Inflation, and Value Protection of Zakat Funds

3.4.1 Cross-Currency Financial Vulnerabilities

Managing Cross-currency financial management was described by I-4 as a significant challenge for LAZISMU Sudan. Donations from Indonesia were received in rupiah, while operational expenditure required Sudanese currency.

“The most crucial obstacle is the currency difference between donors using the rupiah and operational needs on the ground using the Sudanese currency.” (I-4)

I-4 also described exchange-rate fluctuations affecting financial administration:

“Exchange rates fluctuate significantly even in the span of one month, which has an impact on changes in financial statements and makes it difficult to manage funds.” (I-4)

Differences between exchange rates at fund receipt and distribution complicated budget allocation. I-4 reported consulting central LAZISMU for guidance on financial governance. However, the account does not specify conversion procedures, the treatment of exchange-rate differences, or budget-revision rules. Consultation therefore represents a response to financial uncertainty, rather than evidence of an established exchange-rate risk-management procedure.

These accounts raise questions about recording and explaining fund use under currency

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uncertainty, which can be discussed alongside transparency and sharia audit research without assuming adequate controls were implemented (Hasbi, 2024; Kamaruddin et al., 2024). Research on digital zakat management similarly provides context for reporting transparency and accountability, but does not verify LAZISMU Sudan's practices (Hadi et al., 2024). The findings indicate currency-related difficulties and a search for guidance; they do not establish that the real value or purchasing power of zakat funds was successfully maintained.

3.4.2 Central Consultation and Fund Control

Lazismu Sudan responds to the complexity of fund management through consultation with Lazismu Central.

"At first, we faced confusion regarding the right system and mechanism, so we then held an audience with Central LAZISMU to obtain direction on financial governance and a more professional distribution strategy." (I-4)

The consultation reflects vertical accountability that helps service offices gain direction, standards, and legitimacy in making financial decisions. The relationship with the center also serves as an organizational learning space when local administrators face conditions that cannot be resolved through internal experience alone. These findings are in line with the collaboration framework of zakat institutions that emphasizes communication, coordination, and cooperation to increase the effectiveness of fundraising and distribution of funds (Mutamimah et al., 2021).

3.5 Local Collaboration, Legitimacy, and Accuracy of Targets

3.5.1 Coordination with the Indonesian Embassy and Local Partners

Participants described cooperation with the Indonesian Embassy and local NGOs as involving different institutional and operational roles. According to the additional account, the Embassy provided an official institutional umbrella for LAZISMU Sudan's activities, while LAZISMU acted as the operational actor implementing humanitarian programmes. The participant associated this support with LAZISMU's recognised institutional status in Indonesia. This account concerns the institutional basis of cooperation and should not be interpreted as independent confirmation that all activities fulfilled Sudanese legal requirements.

"Lazismu collaborates with official government agencies, especially the Indonesian Embassy in Sudan, so that all donation movements and programs run according to the rules and receive permission and support." (I-3)

The reported division of roles therefore distinguished the Embassy's institutional support from LAZISMU's responsibility for carrying out programme activities. Local NGOs were described as contributing knowledge of field conditions rather than performing the same role as the Embassy.

"We are working closely with local NGOs who better understand the situation, conditions and dynamics on the ground in Sudan." (I-3)

This distinction identifies three contributions: institutional support from the Embassy, programme implementation by LAZISMU, and contextual knowledge from local partners. These reported arrangements can be discussed alongside research on civil-society organisations and local actors in humanitarian settings, without assuming that cooperation necessarily ensured safety or accurate targeting (Niamatullah et al., 2025; Tomalin & Wilkinson, 2023).

From a humanitarian governance perspective, these accounts illustrate how different actors contribute authority, operational capacity, and contextual knowledge to humanitarian activities (Barnett, 2013). However, the available evidence does not establish a formal

delegation of authority, detailed joint procedures, or independently verified improvements in distribution outcomes.

3.5.2 Collaboration for Mustahik Verification

Cooperation with local NGOs also contributes to the accuracy of the target of pentasyarufan.

"Collaboration is carried out with local NGOs in several programs to ensure that the pentasyarufan process runs more effectively and on target." (I-2)

Conflict conditions make the identification of mustahik more complex due to population displacement, changes in refugee locations, limited documents, and barriers to access (Bieńczyk-Missala & Grzebyk, 2015; Zuhdi et al., 2025). Therefore, the determination of mustahik requires actual and reliable field information, not just the fulfillment of normative criteria. Studies on zakat empowerment show that the success of the program is influenced by the clarity of recipient criteria, the design of distribution, and the ability of the institution to adjust the program to the real needs of the community (Widiastuti et al., 2021).

3.6 Synthesis of Sharia Governance in Conflict

The findings describe how LAZISMU Sudan personnel experienced zakat-management responsibilities under conflict-related constraints. Rather than establishing that its governance is fundamentally different from governance in stable settings, the accounts illustrate how insecurity, financial uncertainty, and limited field information shaped participants' experiences of administering entrusted resources. Table 5 presents an interpretative framework connecting these conditions with reported responses and relevant sharia-governance principles. The relationships represent analytical interpretations of participants' accounts rather than tested causal relationships or proof of comprehensive sharia compliance.

Table 5. Interpretative Framework Linking Conflict Conditions, Reported Responses, and Sharia-Governance Principles

Conflict-related condition	**Experienced constraint and supporting account**	**Reported response**	**Relevant principle and interpretative connection**	**Evidential limitation**
Insecurity and restricted mobility	Changing field conditions complicated the implementation of distribution activities (I-1; I-2).	Considering safe and accessible distribution locations and exercising caution during delivery.	Amanah and responsible stewardship: carrying responsibility for entrusted resources involved attention to the conditions affecting distribution.	The accounts do not establish a formal security protocol or demonstrate that risks were successfully reduced.
Operational uncertainty and the need to explain fund administration	Personnel described reporting and documentation as ways of communicating fund receipt and distribution (I-1; I-2).	Preparing financial reports, providing receipts, documenting activities, and communicating programme information.	Accountability and transparency: records and communication were interpreted as ways of explaining organisational activities and fund use.	The completeness and accuracy of records were not independently assessed. Increased or maintained donor trust was not established.

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Exchange-rate fluctuations and inflation	Differences between exchange rates at receipt and distribution complicated financial administration and budget allocation (I-4).	Seeking guidance from central LAZISMU regarding financial governance and distribution arrangements.	Amanah and responsible stewardship: recognising uncertainty and seeking guidance were interpreted as responses to financial-management responsibilities.	The account does not establish a specific exchange-rate risk-management procedure or successful preservation of purchasing power.
Operational uncertainty and the need for institutional support	Personnel described seeking official support for organising activities (I-3).	Drawing on the Indonesian Embassy's institutional support, with LAZISMU implementing programme activities.	Organisational responsibility: cooperation was interpreted as an effort to clarify institutional roles and support programme implementation.	Embassy support does not independently establish compliance with all Sudanese legal requirements or verify operational effectiveness.
Limited field information and difficulties organising distribution	Participants described the value of local partners' understanding of field conditions (I-2; I-3; I-4).	Cooperating with local NGOs and drawing on their contextual knowledge.	Beneficiary-related fairness: local knowledge was interpreted as a resource for informing distribution decisions, rather than proof that fair distribution had been achieved.	Detailed eligibility-verification procedures, targeting accuracy, and fairness in distribution outcomes were not established.

First, insecurity and restricted mobility were associated with participants' descriptions of caution in organising distribution. I-1's account of considering safe and accessible locations suggests that carrying responsibility for entrusted resources involved attention to the conditions under which distribution could take place. This connection is interpreted in relation to amanah and responsible stewardship, without claiming that the arrangements successfully protected all personnel, funds, or beneficiaries. The findings therefore offer a contextual discussion of organisational responsibility rather than establish a validated extension of Good Amil Governance (Elvira et al., 2023).

Second, financial reports, receipts, documentation, and public communication were described as practices for explaining organisational activities. These practices were perceived by personnel to support donor trust, but the study did not obtain direct evidence that trust increased or was maintained. Within the framework, reporting practices are therefore connected to accountability and transparency, while donor trust remains a possible outcome requiring separate investigation (Latief & Sandimula, 2022).

Third, exchange-rate fluctuations and inflation were experienced as difficulties in financial administration and budget allocation. Consultation with central LAZISMU was reported as a response to uncertainty about financial arrangements, rather than evidence of an

established exchange-rate risk-management procedure. The connection to responsible stewardship concerns attention to financial uncertainty, not demonstrated preservation of the real value of zakat funds. Research on reporting, digitalisation, and institutional collaboration provides a context for discussing these concerns without verifying the effectiveness of the arrangements in this case (Hadi et al., 2024; Mutamimah et al., 2021).

Fourth, cooperation involved different reported contributions: institutional support from the Indonesian Embassy, programme implementation by LAZISMU, and contextual knowledge from local NGOs. These arrangements are interpreted as ways of obtaining support and information for carrying out organisational responsibilities. Local knowledge may inform beneficiary-related decisions, but the available material does not establish a detailed eligibility-verification procedure or demonstrate fair distribution outcomes. The framework therefore connects cooperation to the resources available for decision-making rather than assuming that it ensured legality, safety, or targeting accuracy (Barnett, 2013; Mutamimah et al., 2021).

Overall, the framework distinguishes normative principles, reported practices, and outcomes that remain unverified. Accountability and transparency provide relevant points of reference for discussing how organisational responsibilities are explained, but the existence of reporting practices does not itself establish that those responsibilities have been fully discharged (Naher et al., 2020; Zulfathurrahmah et al., 2024). The contribution of this study is a situated account of how personnel sought to respond to uncertainty through caution, documentation, consultation, and cooperation. These experiences can be discussed alongside research on local humanitarian actors and zakat governance without presenting them as proof of institutional success or comprehensive sharia compliance (Elkahlout et al., 2022; Khoury & Scott, 2024; Zakiy et al., 2023).

4 Conclusion

This research answers that the practice of sharia governance in the management of zakat in Lazismu Sudan is carried out through adaptation to conflict risks, not solely through administrative compliance. Zakat management faces security and mobility uncertainties, crime risks, exchange rate fluctuations and inflation, limited access to information, and the need for coordination with external actors. Therefore, the mandate in the Sudanese context includes the protection of amil, funds, and mustahik through adjustments to location, time, and distribution methods that take into account field security.

Lazismu Sudan's sharia governance is also realized through evidence-based accountability, namely the use of financial statements, receipts, documentation, and program communication to maintain the trust of the muzaki when direct supervision is difficult. In addition, fund control is not only related to the accuracy of nominal recording, but also the protection of the real value of zakat from the

impact of inflation and exchange rate fluctuations. Consultation with Lazismu Centre showed that cross-border financial control requires a vertical relationship that provides standards and direction, but still allows for local decision-making that is responsive to changing situations.

Collaboration with the Indonesian Embassy and local NGOs is an important element in maintaining legality, access to information, safety, mustahik verification, and the accuracy of distribution targets. Thus, the main contribution of this study is to show that sharia governance in zakat institutions in conflict areas has four characteristics: risk-sensitive trustworthiness, evidence-based accountability, real value-based fund control, and context-based collaboration.

These four characters complement the zakat governance approach which has so far mainly emphasized transparency, accountability, compliance, and institutional performance in a relatively stable environment.

Practically, LAZISMU Sudan and other zakat institutions operating in conflict-prone areas need to develop simple but operational governance instruments. These instruments can be in the form of: *security risk assessment* before distribution, amil and volunteer safety protocols, recording of exchange rate and inflation risks, uniform distribution report and documentation formats, verification mechanisms for local partners, and a follow-up register of recommendations and field findings. This strengthening needs to be accompanied by periodic training on cross-currency fund management, operational safety, secure documentation, and mustahik verification.

This study is limited to the experience of four LAZISMU Sudan administrators and has not involved muzaki, mustahik, partner NGOs, the Indonesian Embassy, or local regulators. Therefore, further research can conduct a multi-actor study and compare LAZISMU Sudan with diaspora zakat institutions in other conflict-affected countries. Future research can also develop quantitative evaluation instruments to measure the level of readiness of sharia governance, operational security, financial accountability, and the effectiveness of local partnerships in zakat institutions in conflict areas.

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